

Audit Issues and Closure Report

Client Name: Andriya

Audit No: CUST0002/AUD/25/00024 - Statutory Audit ICAI Template

SI No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/ Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
1	Trade Receivables	Based on the audit procedures performed and the confirmations received from the parties we have observed the following: 1.Refer AQM No12, 23 and 34.....of Audit Memo	No	Analysis of Trade Receivables has been done according to two basis: (i) Total trade receivables variance analysis (ii) Customer wise trade receivables variance analysis The confirmations from all the parties have been received hence there was no requirement for the checking of the subsequent status.	Based on the audit procedure performed and the confirmations received from the parties we have observed the following: 1.Refer AQM No12, 23 and 34.....of Audit Memo	Inquiry, Observation, Inspection	WIP	test	test
2	12345	1312132	Yes	1233	2`12`1	Examination	Closed		